



LCPA Peer Review Program
Administered in Louisiana by the
Society of Louisiana CPAs



AICPA Peer Review Program
Administered by the
Society of Louisiana CPAs

Cantrell CPA Services, LLC
13522 Cheneau Road
Kaplan, LA 70548

We have performed a peer review of selected engagements (engagement review) of the accounting practice of Cantrell CPA Services, LLC for the year ended March 31, 2008, in accordance with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. Cantrell CPA Services, LLC has represented to us that the firm performed no services under the Statements on Auditing Standards, *Government Auditing Standards* or examinations of prospective financial statements under the Statements on Standards for Attestation Engagements (SSAEs) during the year ended March 31, 2008.

An engagement review consists of reading selected financial statements or information and the accountant's report thereon, together with certain representations provided by the firm on the engagements submitted for review, and reviewing limited working papers for the purpose of considering whether the financial statements or information and the accountant's report and the documentation appear to be in conformity with professional standards in all material respects. An engagement review also includes reading required representations provided by the firm but does not provide the reviewer with a basis for expressing any assurance as to the firm's system of quality control for its accounting practice, and we express no opinion or any form of assurance on that system.

In connection with our engagement review, nothing came to our attention that caused us to believe that the financial statements or information and the related accountant's reports submitted for review by Cantrell CPA Services, LLC for the year ended March 31, 2008, did not conform with the requirements of professional standards in all material respects or that the documentation on those engagements did not conform with the requirements of professional standards in all material respects.

As is customary in an engagement review, we have issued a letter under this date that sets forth comments that were not considered to be sufficient significance to affect the limited assurance expressed in this report.

Leroy J. Chustz

Leroy J. Chustz, Reviewer

September 21, 2008



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We have performed a peer review of selected engagements (engagement review) of the accounting practice of Cantrell CPA Services, LLC for the year ended March 31, 2008, and have issued our report thereon dated September 21, 2008. That report should be read in conjunction with the comments in this letter. These matters described below were not considered to be of sufficient significance to affect the limited assurance expressed in that report.

Comment: During our review of one engagement we noted that the statement of cash flows was improperly titled as the "Statement of Activity and Changes in Net Assets".

Recommendation: The firm should perform a cold review of the financial statements and notes prior to issuance.

Leroy J. Chustz

Leroy J. Chustz, Reviewer

September 21, 2008

CANTRELL CPA SERVICES, LLC



Chip G Cantrell, CPA, CHFP

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October 22, 2008

Peer Review Program
Society of Louisiana CPA's
2011 Ormond Blvd.
Desterhan, LA 70047

Ladies and Gentlemen,

This letter represents my response to the letter of comments on the engagement review of my firm's accounting practice for the year ended March 31, 2008.

To prevent the recurrence of the reporting deficiencies noted by the reviewer and to prevent other reporting deficiencies from occurring, the firm will enhance the review of all financial statement and note disclosure titles prior to submission.

I believe these actions are responsive to the finding of the review.

Sincerely,

Chip G. Cantrell, CPA CHFP
Cantrell CPA Services, LLC

Circular 230 Disclaimer

To ensure compliance with the recently issued U.S. Treasury Circular 230 Notice, unless otherwise expressly indicated, any tax advice contained in this communication, or attachments thereto, was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending any tax-related matter addressed herein.